

Amendment No. 1 to SB0302

McNally
Signature of Sponsor

AMEND Senate Bill No. 302*

House Bill No. 1194

by deleting from Section 1, subdivision (A)(ii)(a) the language “June 1, 2011” and substituting instead the language “July 1, 2017”.

AND FURTHER AMEND by deleting from Section 1, subdivision (A)(ii)(b) in its entirety and substituting the following language:

(b) A position providing seasonal employment, as defined in § 50-7-306 for at least twenty-six (26) consecutive weeks, created on or after July 1, 2017, with or without minimum health care, as described in the Tennessee Small Employer Group Health Coverage Reform Act; provided, that, for the purpose of calculating the number of jobs that a qualified business has created under subdivision (b)(1)(C) in order to qualify for the job tax credit, a position of seasonal employment shall be counted as one-half (1/2) of one (1) job; or

AND FURTHER AMEND by deleting from Section 1, subdivision (A)(ii)(c) in its entirety and substituting the following language:

(c) A position providing part-time employment for at least twenty (20) hours per week for twelve (12) consecutive months, created on or after July 1, 2017, with or without minimum health care, as described in the Tennessee Small Employer Group Health Coverage Reform Act; provided, that, for the purpose of calculating the number of jobs that a qualified business has created under subdivision (b)(1)(C) in order to qualify for the job tax credit, a position of part-time employment shall be counted as one-half (1/2) of one (1) job;

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AND FURTHER AMEND by inserting the following new section immediately preceding the effective date section, and renumbering the effective date section accordingly:

SECTION 2. Tennessee Code Annotated, Section 67-4-2109(a)(6), is amended by deleting subdivision (B) in its entirety and substituting the following:

(B) The job position is newly created in this state, and:

(i) For a permanent position under subdivision (a)(6)(A)(i), for at least ninety (90) days prior to being filled by the taxpayer, the job position did not exist in this state as a job position of the taxpayer or of another business entity; or

(ii) For a permanent, part-time, or seasonal position under subdivision (a)(6)(A)(ii), for at least thirty-six (36) months prior to being filled by the taxpayer, the job position did not exist in this state as a job position of the taxpayer or of another business entity;

AND FURTHER AMEND by deleting from the effective date section the language “June 1, 2011” wherever it appears, and substituting instead the language “July 1, 2017”.